ARIZONA FORM

Neighborhood Electric Vehicle (NEV) Credit

2001

328

For the calendar year 2001. Fiscal year taxpayers with taxable years ending during 2001 must use the 2000 Form 328. No NEV credit is allowed for taxable years ending after December 31, 2001.

Attach to your return and mail to Arizona Department of Revenue, P.O. Box 29206, Phoenix, AZ, 85038-9206

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X or 165	Your Social Security Number or Federal Employer ID Number

NOTE: There may be a compliance audit when the department processes this credit form. This will cause a longer than normal processing time for your return.

Credit Eligibility

Only individuals, corporations, and S corporations may take this credit. A partnership may pass this credit through to its partners. An estate or a trust cannot take this credit. To be eligible for a tax credit, all of the following must apply:

- You must have placed the order to lease or purchase the vehicle before October 20, 2000. Purchases made, orders placed, or contracts entered into after October 19, 2000 are not eligible for a tax credit.
- You must have filed Arizona Form, Notice of Intent to Claim Alternative Fuel Tax Credit or Opt Out Payment, or Arizona Form, Notice of Intent to Claim Alternative Fuel Tax Credit for Neighborhood Electric Vehicle to the Office of Alternative Fuel Recovery/Department of Revenue by January 2, 2001.
- The taxpayer must have paid in full for the vehicle **before** December 1, 2000.
- The vehicle must be registered in Arizona for 36 months.
- The taxpayer cannot transfer the vehicle to any person, other than a member of the taxpayer's immediate family or a person who resides in the same household as the taxpayer, for 36 months after the initial registration of the vehicle as an AFV.
- A taxpayer that takes a credit for a NEV purchased or leased on or after July 1, 2000, cannot use that vehicle on a golf course for purposes other than
 maintenance of the golf course. If the vehicle is ever used on the golf course for other than maintenance purposes, the entire credit is subject to recapture,
 and the taxpayer will also be subject to a \$1,000 fine.

Part	Credit intent Notice								
1	Did you file Arizona Form, <i>Notice of Intent to Claim An of Intent to Claim Alternative Fuel Tax Credit for Neigh</i> Recovery/Department of Revenue by January 2, 2001 If you did not file this form by January 2, 2001, you m intent form by the deadline. For more information, see	<i>hbort</i> 1? ay co	nood Electric Vehicle, to the mplete Form 328 and atta	Office of Alternative Fuel			Yes	No	
Part	II Credit for Purchase or Lease of New	NE	Vs						
2	Enter the number of new NEVs purchased or leased	fo <u>r</u> us	e in Arizona during the tax			2			
			NEV 1	NEV 2			NEV 3		
3	Enter the Vehicle Identification Number (VIN) for each NEV	3							
4	Enter the cost of each NEV. See page 3 of the instructions before completing line 4	4	\$	\$	\$				
5	Enter the date on which you entered into the purchase order/agreement to purchase or lease each vehicle	5							
6	Enter the date on which you paid in full for the vehicle	6							
7	Enter the date on which you took delivery of each NEV	7							
8	Multiply the amount on line 4 in each column by 50% (.50)	8	\$	\$	\$				
9	Enter the amount from line 8 or \$1000, whichever is more		\$	\$	\$				
10	10 Add the amounts on line 9 in each column, and enter the result								00
11	1 Total from continuation sheets if applicable								00
12	2 Add lines 10 and 11. Enter the total								00

AZ Form 328 (2001) Page 2 of 5 Part III Certification for Credit

If an individual claiming this credit is the purchaser of the NEV, the individual must sign this certification. If a carperation or an S corporation is claiming this credit, or if an S carperation is passing this credit through to its shareholders, one of the administration is a carperation or an S corporation is claiming this credit. The interest is authorized to sign the opporate return must sign this certification. If a partnership is passing this credit inrough to its partners, one of the partners surhorized to sign the partnership return must sign this certification. If he credit is for a leased Net Yand the lesses and elsesor are sharing the credit, the lessee must sign this certification on the lesser's form 328, at the lessor must sign this certification on the lesser's form 328. If the NEV is to a hab been used on a golf course for purposes other than maintenance of the golf course, you may not take a credit for that NEV. If NEV is used at any time on a golf course for purposes other than maintenance of the golf course after a credit is taken, then the credit is subject to recapture and you must also pay a civil penalty of \$1,000. Part IV Lessor/Lessee Agreement 14 Have you entered into a lease agreement for the NEV that provides for the lessor to share the credit with the lessee? See instructions If you answered, Not, skip lines 15 through 22. 15 Is this form being completed by the lessor or the lessee? Check the applicable box. 16 If the NEV is a sea of the amount of credit on Part II, line 12. 17 Name of lessor: 18 Lessor's three can be see that shows the information requested on lines 16 through 22 below. Attach these schedules to Form 328 when you file your return. 19 Lessor's share of the amount of credit on Part II, line 12. 20 Name of lessee: 21 Lessee's three 22 Lessee's three 23 The S corporation has made an irrevocable election and Shareholder's Share of Credit 23 The S corporation has made an irrevocable deciden for the taxable year ending December 31, 2001 to: (Check only		Signature	Title (if applicable)	ite	
14 Have you entered into a lease agreement for the NEV that provides for the lessor to share the credit with the lessee? See instructions. If you answered, "Not," skip lines 15 through 22. If you answered, "Not," skip lines 15 through 22. If you answered, "Not," skip lines 15 through 22. If this form being completed by the lessor or the lessee? Check the applicable box		 If a corporation or an S corporation is claiming this crauthorized to sign the corporate return must sign this. If a partnership is passing this credit through to its part the credit is for a leased NEV and the lessee and leased the lessor must sign this certification on the lessor's. If the NEV is or has been used on a golf course for part NEV is used at any time on a golf course for purpose. 	redit, or if an S corporation is passing this credit through to its shareholders, of certification. artners, one of the partners authorized to sign the partnership return must sign essor are sharing the credit, the lessee must sign this certification on the less. Form 328. burposes other than maintenance of the golf course, you may not take a credit es other than maintenance of the golf course after a credit is taken, then the c	n this certification. ee's Form 328, and for that NEV. If the	
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If this form is being completed by the lessor and you have entered into lease agreements with multiple lessees, complete a separate schedule for each lessee that shows the information requested on lines 16 through 22 below. Attach these schedules to Form 328 when you file your return. 16 Vehicle Identification Number: 17 Name of lessor: 18 Lessor's TIN: 19 Lessor's share of the amount of credit on Part II, line 12. 20 Name of lessee: 21 Lessee's TIN: 22 Lessee's share of the amount of credit on Part II, line 12		If you answered, "Yes", complete lines 15 through 22.		Lessor Les	ssee
18 Lessor's TIN:		If this form is being completed by the lessor and you has chedule for each lessee that shows the information rewhen you file your return.	ave entered into lease agreements with multiple lessees, complete a separate equested on lines 16 through 22 below. Attach these schedules to Form 328		⅃
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19 Lessor's share of the amount of credit on Part II, line 12					
21 Lessee's TIN:			_	19	00
22 Lessee's share of the amount of credit on Part II, line 12				.,	
22 Lessee's share of the amount of credit on Part II, line 12					
Part V S Corporation Credit Election and Shareholder's Share of Credit 23 The S corporation has made an irrevocable election for the taxable year ending December 31, 2001 to: (Check only one box) Claim the credit as shown on Part II, line 12, or Part IV, line 19 (if a lessor), or Part IV, line 22 (if a lessee) for the taxable year mentioned above; OR Pass the credit as shown on Part II, line 12, or Part IV, line 19 (if a lessor), or Part IV, line 22 (if a lessee) for the taxable year mentioned above through to its shareholders Signature Title Date Title Date To passing the credit through to the shareholders, complete lines 24 through 26 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 328. Name of shareholder:	21	Lessee's TIN:			
The S corporation has made an irrevocable election for the taxable year ending December 31, 2001 to: (*Check only one box*) Claim the credit as shown on Part II, line 12, or Part IV, line 19 (if a lessor), or Part IV, line 22 (if a lessee) for the taxable year mentioned above; OR Pass the credit as shown on Part II, line 12, or Part IV, line 19 (if a lessor), or Part IV, line 22 (if a lessee) for the taxable year mentioned above through to its shareholders Signature Title Date **Topical Complete Interval Action State (Interval Action State	22	Lessee's share of the amount of credit on Part II, line 1	12	22	00
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25 Shareholder's TIN:	24	Name of shareholder:			
	25	Shareholder's TIN:			
26 Shareholder's share of the amount on Part II, line 12, or Part IV, line 19 (if the S corporation is a lessor), or Part IV, line 22 (if the S corporation is a lessee)	26		·		00

AZ F	orm 328 (2001) Page 3 of	5				
Part	VI Partner's Share o	f Credit				
	lete lines 27 through 29 separ Name of partner:	•	•		1 328.	
	•					
	Partner's TIN:					
29	Partner's share of the amount the partnership is a lessee)	nt on Part II, line 12, or Part IV		•		29 0
Part	VII Available Credit C	Carryover				
	(a)	(b)	(c)	(d)	
					Available Carry	
	Carryover Credit From	Original Cradit Amazunt	Amazunt Drau		olumn (c) from column (b)	or see instructions if
	Taxable Year	Original Credit Amount	Amount Prev	riousiy Used requirea to	complete Part XV.	
	1000					
30	1999	\$	\$	\$		
31	2000	\$	\$	\$		
32	TOTAL AVAILABLE CARRY	YOVER		\$		
Part	VIII Total Available Cr	redit				
	Current year's credit: Individ		porations electing to ta	ake the credit, enter the amo	ount from	
		om Part IV, line 19, or if a less				
		enter the amount from Part V		1 1 1		
2/	Part VI, line 29 Available credit carryover fro	um Part VII. lino 32. column (d				33 0 34 0
35		ines 33 and 34, and enter the				35 0
	· Individuals, enter the total	available credit on Arizona Fo	rm 301, Part I, line 23		_	
	 Corporations, including S of Form 300, Part I, line 19. 	corporations that elected to tal	ke the credit, enter the	e total available credit on Ariz	zona	
	r omi 300, r arti, iiic 17.					
Part		for NEVs Used on a Go		her Than Maintenance	e Purposes	
	(Applicable to NEVs p	ourchased or leased on or a	fter July 1, 2000.)			
36	Enter the number of NEVs p		•		9	.,
	course for purposes other th	an maintenance. Also, <i>comp</i>	VEHICLE		ICLE 2	VEHICLE 3
37	Enter the Vehicle Identification	on Number (VIN) for	VEITIOLE	. VEIII		7LINOLL U
	each NEV purchased on or a	after July 1, 2000, for				
	which a credit was claimed,	· I				
20	course for other than mainte					
აგ	Enter the taxable year in whi	ICH EACH INE V WaS	1			

40 Amount of credit subject to recapture (100%): Add the amounts on line 39 in each column, and enter the result

00

39 Enter the amount of credit for which each NEV

Part X Credit Recapture for NEV Owners That No Longer Own the NEV or That No Longer Have the NEV Registered in Arizona (applicable to NEVs purchased or leased on or after January 1, 2000)

Name of lessee: 55	41	Enter the number of NEVs for which you claimed a cre						
42 Enter the Vehicle Identification Number (VIN) for each NEV that no longer qualifies for the credit. Do not enter the same NEV here that you entered on line 37. 43 Enter the date on which the NEV was placed into service. 44 Enter the date on which the vent that caused the recapture occurred. 45 Enter the amount of credit tor which each NEV was eligible. 46 Amount of credit subject to recapture: If the date on line 43, amultiply the amount on line 45 by 60 57 (0). If the date on line 44 sh more than 12 months but within 34 months from the date on line 43, amultiply the amount on line 45 by 60 273% (666). If the date on line 44 sh more than 12 months but within 34 months from the date on line 43, amultiply the amount on line 45 by 60 273% (666). If the date on line 44 sh more than 24 months but within 34 months from the date on line 43, amultiply the amount on line 45 by 60 273% (666). If the date on line 44 sh more than 12 months but within 35 months from the date on line 43, amultiply the amount on line 45 by 60 273% (666). If the date on line 45 by 60 273% (666). If the date on line 45 by 60 273% (676). If the date on line 45 by 60 273% (676). If the date on line 45 by 60 273% (676). If the date on line 45 by 60 273% (676). If the date on line 45 by 60 273% (676). If the date on line 45 by 60 273% (676). If the date on line 45 by 60 273% (676). If the date on line 45 by 60 273% (676). If the date on line 45 by 60 273% (676). If the date on line 45 by 60 273% (676). If the date on line 45 by 60 273% (676). If the date on line 45 by 60 273% (676). If the date on line 45 by 60 273% (676). If the date on line 45 by 60 273% (676). If the date on line 45 by 60 273% (676). If the date on line 45 by 60 273% (676). If the date on line 37 or line 42 that provides that the lessor may share the credit with the lesses of line and by 60 273% (676). If the lesses of line and by 60 273% (676). If the lesses of line and by 60 273% (676). If the lesses o		vehicles here that you entered on line 36				41		
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44 Enter the date on which the event that caused the recapture occurred. 45 Enter the amount of credit for which each NEV was eligible. 46 Amount of credit subject to recapture: If the date on line 41 is writin 12 months from the date on line 43, multiply the amount on line 45 by 66 2/3% (666). If the date on line 44 is writin 12 months but within 24 months from the date on line 43, multiply the amount on line 45 by 66 2/3% (666). If the date on line 44 is more than 12 months but within 36 months from the date on line 43, multiply the amount on line 45 by 33 1/3% (333). 46 Is \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			42					
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from the date on line 43, multiply the amount on line 45 by 33 173% (.333)								
Inine 45 by 33 1/3% (.333)								
Part XI Total Recapture 48			46	S	\$	\$		
Part XI Total Recapture 48	47					47		00
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52 Lessor's TIN: 53 Lessor's share of the amount of credit recapture on Part XI, line 48		below. Attach these schedules to Form 328 when you	file	your return.				
53 00 54 Name of lessee:	51	Name of lessor:						
54 Name of lessee:								
55 Lessee's TIN:	53	Lessor's share of the amount of credit recapture on Pa	art X	, line 48		53		00
Part XIII S Corporation Shareholder Information for Credit Recapture 57 If the credit was passed through from an S corporation to its shareholders, the S corporation must complete lines 57a through 57c separately for each shareholder. 57a Name of shareholder: 57b Shareholder's TIN: 57c Shareholder's share of the amount on Part XI, line 48, or Part XII, line 53 (if the S corporation is a lessor), or								
Part XIII S Corporation Shareholder Information for Credit Recapture 57 If the credit was passed through from an S corporation to its shareholders, the S corporation must complete lines 57a through 57c separately for each shareholder. 57a Name of shareholder: 57b Shareholder's TIN: 57c Shareholder's share of the amount on Part XI, line 48, or Part XII, line 53 (if the S corporation is a lessor), or							Т	
 If the credit was passed through from an S corporation to its shareholders, the S corporation must complete lines 57a through 57c separately for each shareholder. Name of shareholder: Shareholder's TIN: Shareholder's share of the amount on Part XI, line 48, or Part XII, line 53 (if the S corporation is a lessor), or 	56	Lessee's share of the amount of credit recapture on Pa	art X	I, line 48		56		00
 If the credit was passed through from an S corporation to its shareholders, the S corporation must complete lines 57a through 57c separately for each shareholder. Name of shareholder: Shareholder's TIN: Shareholder's share of the amount on Part XI, line 48, or Part XII, line 53 (if the S corporation is a lessor), or 	Part	XIII S Corporation Shareholder Information	on f	or Credit Recapture				
separately for each shareholder. 57a Name of shareholder: 57b Shareholder's TIN: 57c Shareholder's share of the amount on Part XI, line 48, or Part XII, line 53 (if the S corporation is a lessor), or				•		uah 57c		
57a Name of shareholder: 57b Shareholder's TIN: 57c Shareholder's share of the amount on Part XI, line 48, or Part XII, line 53 (if the S corporation is a lessor), or	٠.		1	5.15.15.15.15.1				
57b Shareholder's TIN:57c Shareholder's share of the amount on Part XI, line 48, or Part XII, line 53 (if the S corporation is a lessor), or		•						
57c Shareholder's share of the amount on Part XI, line 48, or Part XII, line 53 (if the S corporation is a lessor), or								
					he S corporation is a lessor), or			
						570	c	00

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Part XIV Partnership Partner Information for Credit Recapture

58 If the credit was passed through from a partnership to its partners, the partnership must complete lines 58a through 58c separately for each partner. 58a Name of partner: 58b Partner's TIN: 58c Partner's share of the amount on Part XI, line 48; or Part XII, line 53 (if the partnership is a lessor); or 00 Part XII, line 56 (if the partnership is a lessee) Part XV All Taxpayers Subject to the Recapture 59 Enter the taxable year(s) in which you took a credit or credit carryover for each disqualified NEV...... 59 **60** Enter the total amount of credit originally allowable for each disqualified NEV. If you were a lessor, lessee, partner, or an S corporation shareholder, enter that portion of the allowable credit that was originally allocated to you...... 60 00 00 61 Enter the total amount of the credit to be recaptured 61 • Individuals, corporations, and S corporations, enter the amount from Part XI, line 48; or if a lessor, enter the amount from Part XII, line 53; or if a lessee, enter the amount from Part XII, line 56. • S corporation shareholders, enter the amount from Part XIII, line 57c. • Partners of a partnership, enter the amount from Part XIV, line 58c. **62** Subtract line 61 from line 60, and enter the result. This is the amount of credit allowable on disqualified NEVs..... 62 00

00

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63

If the result is a *positive* number, this is the amount of credit carryover remaining that you may use in future taxable years. If a positive number, enter that amount on Part VII, line 30 or line 31, column (d).

63 Amount of credit on line 60 applied to your 2000 tax liability.....

64 Subtract line 63 from line 62, and enter the result.....

If the result is a *negative* number, this is the amount of credit that you have already taken that you must recapture. If a negative number, enter "zero" on Part VII, line 30 or line 31, column d.

- Individuals, also enter this amount as a positive number on Form 301, Part II, line 32.
- Corporations, including S corporations that elected to claim the credit, also enter this amount as a positive number on Form 300, Part II, line 25.

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Neighborhood Electric Vehicle Penalty

2001

Name Addres	is				
1	Enter the number of NEVs that were purchased or leased on or after July 1, 2000 for which a credit was claimed that were used on a golf course for purposes other than maintenance	1			
2	Penalty	2		\$1000	00
2	Multiply the amount on line 2 by the number on line 1	2	¢		00

Make check payable to Arizona Department of Commerce. Mail with this form to:
Arizona Department of Commerce Energy Office
Attention: Alternative Fuel Vehicle Program
3800 North Central Avenue
Phoenix, AZ 85012